



Manufacturer's Certification Statement

Related to

Andersen® 100 Series Exterior Windows and Doors

that May Qualify as Energy Efficient Building Envelope Components under Section 25C of the Internal Revenue Code as amended by the Consolidated Appropriations Act, 2021.

Andersen Corporation

100 Fourth Avenue North

Bayport, MN 55003

This Manufacturer's Certification Statement ("Statement"), dated January 1, 2021 identifies Andersen® 100 Series exterior windows and exterior doors manufactured by Andersen Corporation ("Andersen") that may qualify as "Energy Efficient Building Envelope Components" for a tax credit under Section 25C of the Internal Revenue Code, as amended by the Consolidated Appropriations Act, 2021¹ (the "2021 Act").

The 2021 Act modifies the tax credit for certain energy efficient components that are purchased and installed from January 1, 2018 through December 31, 2021. The tax law requires that certain requirements be met to qualify for the credit. For example, exterior windows, doors and skylights may qualify for the tax credit if they meet the applicable ENERGY STAR® program requirements of the climate zone in which the product(s) will be installed. The components must also be installed in a dwelling unit in the United States that is owned and used by the taxpayer as the taxpayer's principal residence. The original use of the components must commence with the taxpayer, and the component must be expected to remain in use for at least 5 years.

Based on Section 25C of the Internal Revenue Code as amended by the 2021 Act, as well as guidance from previous IRS Notices (2006-26 and 2013-70)², Andersen has determined, based on U-Factor and SHGC (Solar Heat Gain Coefficient) ratings certified by the National Fenestration Rating Council (NFRC)³, that certain Andersen® products meet the Version 6.0 (referred to as 2015) ENERGY STAR program requirements for windows, skylights and exterior doors depending on the ENERGY STAR climate zone. As a result, we have concluded that products that meet the ENERGY STAR program requirements for U-Factor and, as applicable, SHGC as listed in the Andersen NFRC Rating/ENERGY STAR v 6.0 (2015) qualification document by ENERGY STAR climate zone listed on the [Andersen website](http://www.energystar.gov/index.cfm?fuseaction=windows_doors.search_climate)⁴ is an eligible "Energy Efficient Building Envelope Component" that may qualify for the credit allowed under Internal Revenue Code Section 25C when installed in the applicable ENERGY STAR climate zone, as long as all other requirements of the statute are met. Products with special glass options and custom sizes larger than those listed do not qualify at this time. Information on how to determine the U.S. climate zone where you live can be found at: http://www.energystar.gov/index.cfm?fuseaction=windows_doors.search_climate

Under penalties of perjury, I declare that I have examined this Statement, and to the best of my knowledge and belief, the facts are true, correct and complete.

A handwritten signature in black ink, appearing to read "GD", with a stylized flourish at the end.

Grant Davis

Senior Vice President and General Manager, Residential and Commercial Pro Division

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¹ Consolidated Appropriations Act, 2021, Pub. L. No. 116-260 (Dec. 27, 2020).

²As of the date of this document, the IRS has not issued updated guidelines related to the tax credits provided under Section 25C of the Internal Revenue Code as revised by H.R. 133 and signed into law on December 27, 2020 which, as we understand, amends and extends the tax credit through 2021. The information contained in this Statement is based on IRS Notices 2006-26 and 2013-70 and the language of the 2021 Act as we understand it as of the date noted above. Andersen may, but is under no obligation to, update this Statement when new information and interpretations from the IRS are obtained. Andersen does not intend to and is not providing legal or tax advice and recommends that purchasers consult with the IRS or their own tax advisors to determine whether they qualify for the tax credit. Andersen bears no responsibility for validating or obtaining the tax credit and expressly disclaims any responsibility for determining whether a particular purchase or application qualifies for the tax credit.

³ NFRC ratings are based on modeling by a third-party agency as validated by an independent test lab in compliance with NFRC program and procedural requirements.

⁴ Due to ongoing product changes, ongoing testing and certification and changing industry standards and requirements, this data may change over time.